



Form CT-1
Resident Stamper's
Monthly Tax Stamp and Cigarette Return

Rev. 2/05

Massachusetts
Department of
Revenue

This return must be filed on or before the twentieth day of each calendar month for the preceding month.

Name of licensee

License number

Federal Identification number

Name of contact person

Mailing address

City/Town

State

Zip

Classification

Phone

Month

Year

Unaffixed Massachusetts Cigarette Tax Stamps at Face Value

1	Inventory at beginning of month	1	\$
2	Purchased or otherwise acquired	2	\$
3	Add line 1 and line 2	3	\$
4	Subtract: Inventory at end of month		
	Number of Meyercord stamps 20s @ \$. (tax rate) = \$		
	25s @ \$. (tax rate) = \$		
	Total inventory at end of month	4	\$
5	Stamps applied to unstamped cigarettes. Subtract line 4 from line 3	5	\$

Report of Unstamped Cigarettes

Include cigarettes with stamps from other states.

Number of cigarettes
20s and 25s

6	Inventory at beginning of month	6	
7	Cigarettes purchased or otherwise acquired (from Schedule A)	7	
8	Add line 6 and line 7	8	
9	Inventory at end of month (from Form CT-1E)	9	
10	Unstamped cigarettes to be accounted for. Subtract line 9 from line 8	10	

Accounting of Unstamped Cigarettes

11	Sales to U.S. agencies (from Schedule B)	11	
12	Sales and transfers outside of Massachusetts (from Schedule CT-1C)	12	
13	Sales of unstamped cigarettes within Massachusetts (from Schedule D)	13	
14	Unstamped cigarettes stamped by you. Divide line 5 by \$. per cigarette	14	
15	Unstamped cigarettes accounted for. Add lines 11 through 14	15	
16	Variance. Subtract line 10 from line 15	16	
17	Tax due for cigarettes. Multiply line 16 by \$. per cigarette	17	\$
18	Total number of miscellaneous unstamped cigarettes sold in Massachusetts	18	
19	Amount payable for miscellaneous unstamped cigarettes sold in Massachusetts. Multiply line 18 ×	19	\$
20	Total amount payable for cigarettes. Add line 17 and line 19	20	\$
21	Total purchase price of smokeless tobacco sold in Massachusetts. \$ × %	21	\$
22	Total purchase price of cigars and smoking tobacco sold in Massachusetts \$ × %	22	\$
23	Total tax due and payable with this return. Add lines 20, 21 and 22	23	\$

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained or upon schedules attached hereto are true and accurate in every particular.

Print name of licensee

Signature

Date

This form has been approved by the Commissioner of Revenue. Mail this return and required schedules, together with payment in full, to: Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.

[illegible]

Date _____

[illegible]

Schedule D. Sales of Unstamped Cigarettes Within the State

Restricted to sales to Massachusetts licensed subjobbers and vending machine operators for resale in a foreign state and so licensed in both states.

Name of licensee to whom sale was made:	Name of cigarettes	
	20s and 25s	Miscellaneous
Total. Enter on Form CT-1, line 13		

Schedule F. Report of Sales of Stamped Cigarettes to Other Wholesalers, Vending Machine Operators and Others

During the month of _____, sales of stamped cigarettes in the amounts indicated below were made to other wholesalers, vending machine operators and other persons making purchases of cigarettes on a basis other than that of a retailer.

Name of licensee to whom sale was made:	License number	Number of cigarettes
Total. Attach additional schedules, if necessary		